

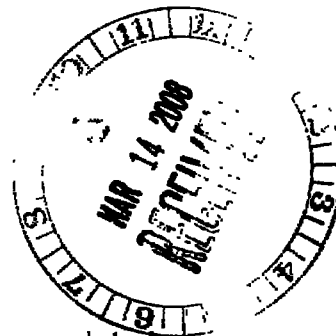
MAR 14 '08

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March 11, 2008

SURFACE TRANSPORTATION BOARD

Surface Transportation Board
Attn: Secretary
1925 K Street N.W.
Washington, D.C. 20423



Dear Secretary:

Enclosed for recordation are two (2) copies of a Partial Release, dated as of March 11, 2008. Please record as a secondary recordation.

The names and addresses of the parties to the enclosed document are:

Debtor: Everest Railcar Services, Inc
1391 Plaza Place, Suite C
Springdale, AR 72764

Secured Party: United Bank and Trust
2600 South Thompson
Springdale, AR 72764
Attention: Clinton Ryan

A description of the railroad equipment covered by the enclosed document is: (8) Mill Gondolas

CEFX 33263
CEFX 33217
CEFX 33265
CEFX 33228
CEFX 33267
CEFX 33257
CEFX 33264
CEFX 33246

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document.

Very truly yours,

Clinton Ryan
AVP Commercial Lending

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PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: United Bank and Trust hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

CEFX 33263
CEFX 33217
CEFX 33265
CEFX 33228
CEFX 33267
CEFX 33257
CEFX 33264
CEFX 33246

The primary documents(s) to which the PARTIAL release relates, are between United Bank and Trust and Everest Railcar Services, Inc., (Secured Party/Debtor), were recorded with the Surface Transportation Board, under Recordation Number 27376 dated February 11, 2008.

IN WITNESS WHEREOF, United Bank and Trust has hereunto set its name, by its proper office thereunto duly authorized, this 11th day of March, 2008.

UNITED BANK AND TRUST

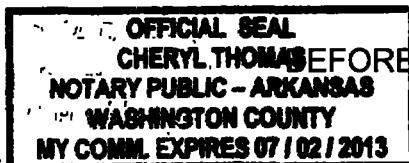
By: 
Clinton Ryan

STATE OF ARKANSAS


ss.

COUNTY OF WASHINGTON

On this 11th day of March, 2008, personally appeared Clinton Ryan, to me personally known, who, being duly sworn, did say that he (he/she) is the AVP Commercial Lending of United Bank and Trust, and that said instrument was signed by authority of its board of directors, and he (she/he) acknowledged said instrument to be the free act and deed of said corporation.



BEFORE ME:


Notary Public